IN THE CLAIMS:

Please cancel Claim 34 without prejudice to or disclaimer of the subject matter presented therein. Please amend Claims 23, 26, 27, and 35 as shown below.

1 to 22. (Cancelled)

23. (Currently Amended) A method of manufacturing a semiconductor device, the method comprising:

anodizing a semiconductor substrate to form a porous semiconductor layer on a semiconductor region of the semiconductor substrate;

forming a non-porous semiconductor layer on the porous semiconductor layer;

forming a semiconductor element and/or semiconductor integrated circuit in the non-porous semiconductor layer;

forming kerfs from a surface side of the non-porous semiconductor layer toward the semiconductor region; and

applying a pressure of a fluid to the porous semiconductor layer such that a desired region of the semiconductor element and/or semiconductor integrated circuit is separated from the semiconductor substrate,

wherein the separation of the desired region is performed by injecting high-pressure fluid through the kerfs into the porous semiconductor layer.

24. (Previously Presented) The method according to Claim 23, wherein the semiconductor substrate is a single-crystal silicon substrate or a compound semiconductor substrate.

25. (Previously Presented) The method according to Claim 23, wherein the porous semiconductor layer comprises a plurality of layers having different porosities.

26. (Currently Amended) The method according to Claim 25, wherein the porous semiconductor layer comprises a first porous semiconductor layer having a first porosity and a second porous semiconductor layer having a second porosity ~~greater~~ less than the first porosity, and wherein the first porous semiconductor layer and the second porous semiconductor layer are arranged in that order in a direction from the semiconductor region to the non-porous semiconductor layer.

27. (Currently Amended) The method according to Claim 26, wherein the non-porous semiconductor layer is formed on the ~~first~~ second porous semiconductor layer.

28. (Previously Presented) The method according to Claim 25, wherein the plurality of layers having different porosities are formed by changing a density of current in the anodizing step.

29. (Previously Presented) The method according to Claim 23, further comprising forming a protective film on inner walls of pores in the porous semiconductor layer.

30. (Previously Presented) The method according to Claim 23, wherein the non-porous semiconductor layer is a single-crystal silicon layer or a compound semiconductor layer.

31. (Previously Presented) The method according to Claim 23, wherein the non-porous semiconductor layer is a single-crystal silicon layer or a compound semiconductor layer.

32. (Previously Presented) The method according to Claim 23, wherein the kerfs are formed by any one of dicing, etching, laser abrasion, ultrasonic cutter and high-pressure jet.

33. (Previously Presented) The method according to Claim 23, wherein the kerfs are formed such that bottom portions of the kerfs are located in the porous semiconductor layer or at an interface between the non-porous semiconductor layer and the porous semiconductor layer.

34. (Cancelled)

35. (Currently Amended) The method according to Claim 23, wherein the semiconductor element and/or semiconductor integrated circuit comprises any one of CMOS, bipolar transistor, diode, coil, capacitor, ~~DRAM.~~ DRAM, microprocessor, logic IC and memory.